

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:)	
)	Bankruptcy No. 01-01139
W.R. GRACE & CO., <i>et al.</i> ,)	Jointly Administered
)	
Debtors.)	Chapter 11

**ORDER GRANTING THE IOWA DEPARTMENT OF REVENUE'S
MOTION FOR LEAVE TO FILE LATE CLAIM**

Upon consideration of the Iowa Department of Revenue's Motion for Leave to File Late Claim; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that the Motion is granted; and it is further

ORDERED that the Iowa Department of Revenue is granted leave to file a proof of claim for 1986 income taxes and that such claim be deemed timely filed.

Dated:
Wilmington, Delaware

The Honorable Judith K. Fitzgerald
United States Bankruptcy Judge